

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

NOTE: There is one Extraordinary and Supplementary issue to the Official Gazette, Series I No. 35 dated 26-11-1998 namely, Extraordinary dated 27-11-1998 from pages 517 to 518 regarding Notification from Department of Labour and Supplement dated 1-12-1998 from pages 519 to 520 regarding Notification from Department of Agriculture.

### GOVERNMENT OF GOA

#### Department of Inland Waterways

Office of the Captain of Ports

#### Notification

D/12018/6/2287/3498

Whereas certain draft rules to amend the Goa, Daman and Diu Ports Rules, 1983, were published as required by sub-section (2) of section 6 of the Indian Ports Act, 1908 (Central Act 15 of 1908), at pages 269 and 270 of the Official Gazette, Series I No. 21, dated 20-8-1998, under Notification No. 12018/6/2287 dated 23-7-1998, of the Department of Inland Waterways, Captain of Ports, Government of Goa, Panaji, inviting objections and suggestions on the draft amendment from all persons likely to be affected thereby before the expiry of 15 days from the date of publication of the said Notification in the Official Gazette;

And whereas the said Gazette was made available to the public on 20-8-1998;

And whereas no objections and/or suggestions have been received from the public on the said draft rules by the Government.

Now, therefore, in exercise of the powers conferred by section 6 read with sections 33, 39, 46 and 47 of the Indian Ports Act, 1908 (Central Act 15 of 1908), the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Ports Rules, 1983, as follows:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Ports (Amendment) Rules, 1998.

(2) They shall come into force at once.

2. *Amendment of Schedule I.*— In Schedule-I appended to the Goa, Daman and Diu Ports Rules, 1983.—

(i) in item 1, (a) for clause (a), the following shall be substituted, namely:—

“(a) Inland non-mechanised craft.

(i) Upto 2.00 tons	per annum	Rs. 20.00
(ii) Above 2.00 and upto 5.00 tons	— ” —	Rs. 25.00
(iii) Above 5.00 and upto 10.00 tons	— ” —	Rs. 30.00
(iv) Above 10.00 and upto 25.00 tons	— ” —	Rs. 35.00
(v) Above 25.00 tons — First 25.00 tons —	— ” —	Rs. 40.00
Every additional 20.00 tons		Rs. 10.00”.

(b) after clause (a), the following Note shall be inserted, namely:—

“Note:— The owner of the craft shall pay licence fees as “one time fees” for the total period of 15 years at the time of registration and those crafts which have already registered and paid the licence fees for some years, they shall pay for the remaining years on the basis of the rates of yearly annual licence.”.

(ii) in item 24, for clause (a), the following shall be substituted, namely:—

“(a) Passengers embarking/disembarking on a craft Rs. 5.00 Each”.

(iii) in item 26,— (a) for clause (1), the following shall be substituted, namely:—

“(1) for a mechanised craft entering the port Rs. 1.50 per ton for entry.”;

(b) for clause (3), the following shall be substituted, namely:—

“(3) Passenger Vessels Rs. 2.00 per ton for entry.”.

(iv) in item 54, for clauses (i) and (ii), the following shall be respectively substituted, namely:—

“(i) Sea going craft per ton for Rs. 0.75  
(mechanised or 30 days or  
non-mechanised) part thereof

(ii) Mechanised passenger — ” — Rs. 0.50”.  
craft

(v) in item 55, for clause (i), (ii) and (iii), the following shall be respectively substituted, namely:—

“(i) Country craft or per day, Rs. 0.30  
sailing vessel upto per ton or  
100 tons minimum part thereof  
payable Rs. 5.00

- (ii) Country craft or sailing vessel above 100 tons minimum payable Rs. 10.00 per day, Rs. 0.30 per ton or part thereof

- (iii) Mechanised craft —"— Rs. 0.50".

## THE APPROPRIATION ACT, 1998

AT

ACT

*to authorise payment and appropriation of certain further sums from and out of the Consolidated Funds of India for the services of the financial year 1997-98.*

Be it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows:—

1. *Short title.*— This Act may be called the Appropriation Act, 1998.

2. *Issue of Rs. 169472,90,00,000 out of the Consolidated Fund of India for the year 1997-98.*— From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one lakh sixty-nine thousand four hundred and seventy-two crores and ninety lakh rupees towards defraying the several charges which will come in course of payment during the financial year 1997-98, in respect of the services specified in column 2 of the Schedule.

3. *Appropriation.*— The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

## Department of Law &amp; Judiciary

Legal Affairs Division

## Notification

10-4-98/LA

The Appropriation Act, 1998 (Central Act 6 of 1998), which has been passed by Parliament and assented to by the President of India on 29th March, 1998 and published in the Gazette of India Extraordinary, Part II, Section I, dated 29th March, 1998, is hereby published for general information of the public.

P. V. Kadnekar, Joint Secretary (Law).

Panaji, 14th August, 1998.

## THE SCHEDULE

(See sections 2 and 3)

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
1	2	3		
		Rs.	Rs.	Rs.
1	Agriculture . . . . . Revenue	515,65,00,000	1,00,000	515,66,00,000
2	Other Services of Department of Agriculture and Cooperation . . . . . Revenue	2,00,000	...	2,00,000
3	Department of Agricultural Research and Education . . . . . Revenue	86,22,00,000	...	86,22,00,000
4	Department of Animal Husbandry and Dairying . . . . . Revenue	2,47,00,000	...	2,47,00,000
5	Department of Chemicals and Petro-chemicals . . . . . Revenue	1,00,000	...	1,00,000
		32,97,00,000	...	32,97,00,000
6	Department of Fertilizers . . . . . Revenue	199,25,00,000	...	199,25,00,000
7	Department of Civil Aviation . . . . . Revenue	37,84,00,000	...	37,84,00,000
9	Ministry of Civil Supplies, Consumer Affairs and Public Distribution . . . . . Revenue	10,38,00,000	...	10,38,00,000
10	Ministry of Coal . . . . . Revenue	70,17,00,000	...	70,17,00,000

1	2	3	
		Rs.	Rs.
11	Department of Commerce . . . . .	Revenue 21,98,00,000 Capital 1,39,00,000	... 21,98,00,000 ... 1,39,00,000
12	Department of Supply . . . . .	Revenue 11,29,00,000	... 11,29,00,000
13	Department of Ports . . . . .	Revenue 539,00,00,000	... 539,00,00,000
14	Department of Telecommunication . . . . .	Revenue 142,52,00,000 Capital 1,00,000	... 142,52,00,000 ... 1,00,000
15	Ministry of Defence . . . . .	Revenue 329,23,00,000	2,00,000 329,25,00,000
16	Defence Pensions . . . . .	Revenue 1232,42,00,000	... 1232,42,00,000
18	Defence Services—Navy . . . . .	Revenue 172,61,00,000	5,00,00,000 177,61,00,000
19	Defence Services—Air Force. . . . .	Revenue 367,00,00,000	... 367,00,00,000
20	Defence Ordnance Factories . . . . .	Revenue 347,76,00,000	... 347,76,00,000
21	Capital Outlay on Defence Services. . . . .	Capital 381,00,00,000	9,00,00,000 390,00,00,000
22	Ministry of Environment and Forests . . . . .	Revenue 1,00,000 Capital 55,00,000	... 1,00,000 ... 55,00,000
23	Ministry of External Affairs . . . . .	Revenue 39,82,00,000	18,00,000 40,00,00,000
25	Currency, Coinage and Stamps . . . . .	Revenue ...	20,00,000 20,00,000
26	Payments to Financial Institutions . . . . .	Revenue 1,00,000 Capital 2700,00,00,000	... 1,00,000 ... 2700,00,00,000
28	Transfers to State and Union territory Governments . . . . .	Revenue 9062,86,00,000 Capital ...	... 9062,86,00,000 4359,61,00,000 4359,61,00,000
	CHARGED.— <i>Repayment of Debt</i> . . . . .	Capital ...	130734,40,00,000 130734,40,00,000
32	Pensions . . . . .	Revenue 397,90,00,000	2,10,00,000 400,00,00,000
33	Audit . . . . .	Revenue 157,01,00,000 Capital 1,63,00,000	2,13,00,000 159,14,00,000 ... 1,63,00,000
34	Department of Revenue . . . . .	Revenue 44,21,00,000	... 44,21,00,000
35	Direct Taxes . . . . .	Revenue 128,90,00,000	... 128,90,00,000
36	Indirect Taxes . . . . .	Revenue 157,39,00,000	... 157,39,00,000
37	Department of Company Affairs . . . . .	Revenue 7,82,00,000 Capital 20,00,000	... 7,82,00,000 ... 20,00,000
38	Ministry of Food . . . . .	Revenue 397,49,00,000 Capital 52,56,00,000	... 397,49,00,000 ... 52,56,00,000
40	Department of Health . . . . .	Revenue 49,97,00,000	... 49,97,00,000

1	2		3	
			Rs.	Rs.
41	Department of Indian Systems of Medicines and Homoeopathy . . . . .	Revenue	9,66,00,000	9,66,00,000
42	Department of Family Welfare . . . . .	Revenue	1,00,000	1,00,000
43	Ministry of Home Affairs . . . . .	Revenue	66,55,00,000	66,55,00,000
44	Cabinet . . . . .	Revenue	3,76,00,000	3,76,00,000
45	Police . . . . .	Revenue	1239,93,00,000	1239,93,00,000
46	Other Expenditure of the Ministry of Home Affairs . . . . .	Revenue	26,58,00,000	26,58,00,000
		Capital	44,91,00,000	45,66,00,000
47	Transfers to Union territory Governments . . . . .	Revenue	75,94,00,000	75,94,00,000
		Capital	306,00,000	306,00,000
48	Department of Education . . . . .	Revenue	4,00,000	4,00,000
49	Department of Youth Affairs and Sports . . . . .	Revenue	2,00,000	2,00,000
50	Department of Culture . . . . .	Revenue	27,66,00,000	27,66,00,000
51	Department of Women and Child Development . . . . .	Revenue	123,97,00,000	123,97,00,000
52	Department of Industrial Development and Industrial Policy and Promotion . . . . .	Revenue	2,00,000	13,35,00,000
54	Department of Heavy Industry . . . . .	Revenue	23,09,00,000	23,09,00,000
		Capital	73,95,00,000	77,20,00,000
55	Department of Small Scale Industries and Agro and Rural Industries. . . . .	Revenue	16,51,00,000	16,51,00,000
56	Information, Films and Publicity . . . . .	Revenue	13,58,00,000	13,58,00,000
57	Broadcasting Services . . . . .	Revenue	51,54,00,000	51,66,00,000
58	Ministry of Labour . . . . .	Revenue	1,00,000	1,00,000
59	Law and Justice . . . . .	Revenue	335,06,00,000	335,06,00,000
60	Election Commission . . . . .	Revenue	3,42,00,000	3,42,00,000
	CHARGED.— <i>Supreme Court of India</i> . . . . .	Revenue	...	1,84,00,000
62	Ministry of Mines . . . . .	Revenue	48,81,00,000	48,88,00,000
63	Ministry of Non-Conventional Energy Sources . . . . .	Revenue	1,00,000	1,00,000
65	Ministry of Personnel, Public Grievances and Pensions . . . . .	Revenue	22,20,00,000	22,20,00,000
		Capital	60,00,000	60,00,000
66	Ministry of Petroleum and Natural Gas. . . . .	Revenue	12985,14,00,000	12985,14,00,000
67	Planning . . . . .	Revenue	31,74,00,000	31,74,00,000

1	2	3	Rs.	Rs.	Rs.
68	Department of Statistics . . . . .	Revenue	10,21,00,000	...	10,21,00,000
69	Department of Programme Implementation . . . . .	Revenue	20,00,000	...	20,00,000
70	Ministry of Power . . . . .	Revenue	201,70,00,000	...	201,70,00,000
71	Department of Rural Development . . . . .	Revenue	1,00,000	...	1,00,000
72	Department of Rural Employment and poverty Alleviation . . . . .	Revenue	1,00,000	...	1,00,000
74	Department of Science and Technology . . . . .	Revenue	17,85,00,000	...	17,85,00,000
75	Department of Scientific and Industrial Research . . . . .	Revenue	93,54,00,000	...	93,54,00,000
77	Ministry of Steel . . . . .	Revenue	2,93,00,000	...	2,93,00,000
78	Surface Transport . . . . .	Revenue Capital	1,00,000 7,40,00,000	... ...	1,00,000 7,40,00,000
79	Roads . . . . .	Revenue	172,64,00,000	...	172,64,00,000
80	Ports, Lighthouses and Shipping . . . . .	Revenue Capital	46,87,00,000 1,00,000	2,14,00,000 ...	49,01,00,000 1,00,000
81	Ministry of Textiles . . . . .	Revenue Capital	1,00,000 124,77,00,000	... ...	1,00,000 124,77,00,000
82	Urban Development . . . . .	Revenue Capital	... 7,87,00,000	3,69,00,000 9,69,00,000	3,69,00,000 17,56,00,000
83	Urban Employment and Poverty Alleviation . . . . .	Capital	1,00,000	...	1,00,000
84	Public Works . . . . .	Revenue	58,76,00,000	...	58,76,00,000
85	Stationery and Printing . . . . .	Revenue	17,42,00,000	..	17,42,00,000
86	Ministry of Water Resources . . . . .	Revenue Capital	3,00,000 6,80,00,000	... ...	3,00,000 6,80,00,000
88	Atomic Energy . . . . .	Revenue Capital	164,73,00,000 ...	2,00,000 5,00,000	164,75,00,000 5,00,000
89	Nuclear Power Schemes . . . . .	Revenue	214,09,00,000	..	214,09,00,000
90	Department of Electronics . . . . .	Revenue Capital	11,68,00,000 50,00,000	.. ..	11,68,00,000 50,00,000
92	Department of Space . . . . .	Revenue	1,00,000	...	1,00,000
	CHARGED.— <i>Staff, Household and Allowances of the President</i> . . . . .	Revenue	...	1,14,00,000	1,14,00,000
94	Rajya Sabha . . . . .	Revenue	12,27,00,000	1,00,000	12,28,00,000
95	Lok Sabha . . . . .	Revenue	9,77,00,000	...	9,77,00,000
	CHARGED.— <i>Union Public Service Commission</i> . . . . .	Revenue	...	2,92,00,000	2,92,00,000
97	Secretariat of the Vice-President. . . . .	Revenue	12,00,000	..	12,00,000
98	Andaman and Nicobar Islands . . . . .	Revenue	43,65,00,000	..	43,65,00,000
99	Chandigarh . . . . .	Revenue Capital	140,93,00,000 ...	3,59,00,000 4,00,00,000	144,52,00,000 4,00,00,000
100	Dadra and Nagar Haveli . . . . .	Revenue	1,80,00,000	..	1,80,00,000
101	Daman and Diu . . . . .	Revenue	17,73,00,000	...	17,73,00,000
	Total		34313,62,00,000	135159,28,00,000	169472,90,00,000

**Notification**

10-4-98/LA

The Finance Act, 1998 (Central Act 1 of 1998), which has been passed by Parliament and assented to by the President of India on 29th March, 1998 and published in the Gazette of India Extraordinary, Part II, Section I, dated 29th March, 1998 is hereby published for general information of the public.

P. V. Kadnekar, Joint Secretary (Law).

Panaji, 13th August, 1998.

**THE FINANCE ACT, 1998**

**AN**

**ACT**

*to continue the existing rates of income-tax for the financial year 1998-99*

Be it enacted by Parliament in the Forty-ninth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Finance Act, 1998.

(2) It shall come into force on the 1st day of April, 1998.

2. *Income-tax.*—The provisions of section 2 of, and the First Schedule to, the Finance Act, 1997, shall apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 1998, as they apply in relation to income-tax for the assessment year or, as the case may be, the financial year commencing on the 1st day of April, 1997, with the following modifications, namely:—

(a) in section 2,—

(i) for the figures “1997”, wherever they occur, the figures “1998” shall be substituted;

(ii) in sub-section (1), the words and letter “and such tax shall be increased in the cases to which Paragraph E of that Part applies, by a surcharge, calculated in the manner provided therein” shall be omitted;

(iii) in sub-section (3), the first and second provisos shall be omitted;

(b) in the First Schedule,—

(i) for Part I, the following Part shall be substituted, namely:—

**“PART I**

**Income-Tax**

**Paragraph A**

In the case of every individual or Hindu undivided family or association of persons or body of individuals, whether in-

corporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies,—

*Rates of income-tax*

- (1) where the total income does not exceed Rs. 40,000 Nil;
- (2) where the total income exceeds Rs. 40,000 but does not exceed Rs. 60,000 10 per cent. of the amount by which the total income exceeds Rs. 40,000;
- (3) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,50,000 Rs. 2,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 60,000;
- (4) where the total income exceeds Rs. 1,50,000 Rs. 20,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 1,50,000

**Paragraph B**

In the case of every co-operative society,—

*Rates of income-tax*

- (1) where the total income does not exceed Rs. 10,000 10 per cent. of the income;
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 Rs. 1,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
- (3) where the total income exceeds Rs. 20,000 Rs. 3,000 plus 35 per cent. of the amount by which the total income exceeds Rs. 20,000.

**Paragraph C**

In the case of every firm,—

*Rate of income-tax*

On the whole of the total income 35 per cent.

**Paragraph D**

In the case of every local authority,—

*Rate of income-tax*

On the whole of the total income 30 per cent.

## Paragraph E

In the case of a company,—

## Rates of income-tax

- |   |                                   |
|---|-----------------------------------|
| I. In the case of a domestic company                          | 35 per cent. of the total income; |
| II. In the case of a company, other than a domestic company,— |                                   |

(i) on so much of the total income as consists of—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or

(b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976;

and where such agreement has, in either case, been approved by the Central Government 50 per cent.;

(ii) on the balance, if any, of the total income 48 per cent.”;

(ii) in Part IV, in Rule 8,—

(A) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely:—

“(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1998, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1990 or the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1990, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April,

1995 or the 1st day of April, 1996 or the 1st day of April, 1997;

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1991, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997;

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1992, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997;

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1993, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997;

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997;

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1995, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1996 or the 1st day of April, 1997;

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1996, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1997;

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1997,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1998.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1999 or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a

period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1991 or the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998, is a loss, then, for the purposes of sub-section (9) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1991, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1992 or the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998;

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1992, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998;

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1993, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998;

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998;

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1995, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998;

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1996, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1997 or the 1st day of April, 1998;

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1997, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1998;

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1998,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1999.”;

(B) for sub-rule (4), the following sub-rule shall be substituted, namely:—

“(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 1990 (12 of 1990), or of the First Schedule to the Finance (No. 2) Act, 1991 (49 of 1991), or of the First Schedule to the Finance Act, 1992 (18 of 1992), or of the First Schedule to the Finance Act, 1993 (38 of 1993), or of the First Schedule to the Finance Act, 1994 (32 of 1994), or of the First Schedule to the Finance Act, 1995 (22 of 1995), or of the First Schedule to the Finance (No. 2) Act, 1996 (33 of 1996), or of the First Schedule to the Finance Act, 1997 (26 of 1997), shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).”.

## Department of Revenue

### Notification

32/1/97-RD

Whereas certain draft rules further to amend the Goa, Daman and Diu Land Revenue (Inspection, Search and Supply of Copies of Land Records) Rules, 1969, were pre-published as required by sub-section (3) of section 199 of the Goa Land Revenue Code, 1968 (Act 9 of 1969), in the Official Gazette, Series I No. 44, dated 29th January, 1998, under Notification No. 32/1/97-RD dated 20-1-1998 of the Department of Revenue, Government of Goa, inviting objections and suggestions from all persons likely to be affected thereby before the expiry of fifteen days from the date of publication of the said Notification in the Official Gazette;

And whereas the said Gazette was made available to the public on 29-1-1998;

And whereas no objections and suggestions have been received from the public on the said draft, by the Government.

Now, therefore, in exercise of the powers conferred by section 199 of the Goa Land Revenue Code, 1968 (Act 9 of 1969), and all other powers enabling it in that behalf, the Government



of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Land Revenue (Inspection, Search and Supply of Copies of Land Records) Rules, 1969, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Land Revenue (Inspection, Search and Supply of Copies of Land Records) (Amendment) Rules, 1998:

(2) They shall come into force at once.

2. *Amendment of Rule 12.*— In rule 12 of the Goa, Daman and Diu Land Revenue (Inspection, Search and Supply of Copies of Land Records) Rules, 1969, for Schedule A, the following shall be substituted, namely:—

“SCHEDULE - A

Sr. No.	Category of records	Fees
(1)	(2)	(3)
(1)	Every certified copy of a serial number or entry in the record of rights, register of mutations and from the registers, accounts and records other than maps maintained by a Talathi under section 8 of the Code.	Rs. 5.00
(2)	Every certified copy of an entry in the register of property maintained by the City Survey Officer.	Rs. 5.00
(3)	(i) Every certified copy of the tabular annewari statement of a village with the annewari decision worked out therein.	Rs. 10.00
	(ii) Every certified copy of the decision of the Collector or Mamlatdar not embodied in the statement of annewari.	Rs. 5.00
(4)	Every certified copy of a map of a survey number or of a sub-division of a survey number or of any (uncoloured) map of any immoveable property prepared under clause (a) of section 101 of the Code.	Rs. 10.00 for every survey number or sub-division of a survey number subject to the minimum of Rs. 20/-
(5)	Every certified copy of a map of a survey number or of a sub-division of a survey number or of an ordinary (uncoloured) map or plan of any immoveable property prepared under section 56 of the Code.	Rs. 20.00 for every survey number or a sub-division of a survey number.
(6)	Every certified copy of a map or plan of a non-agricultural survey number or a sub-division of such a survey number or of an extract of city survey prepared under section 65 of the Code.	Rs. 20.00 for every survey number or a sub-division of a survey number.

(7) For showing the scaled off perimeter measurements on any certified copy of the map of a survey number or sub-division of a survey number prepared under items (4), (5) and (6)—

(i) if applied for at the time of measurement of the survey number or sub-division of a survey number— Rs. 5.00

(ii) if applied for at any time thereafter— Rs. 10.00

(8) Every certified copy of a map or plan or of any portion of a map or plan not falling under items (4), (5) and (6).

Such fee not exceeding Rs. 150/- and not less than Rs. 20/- as the Officer who certified the copy shall determine: Provided that no fee exceeding Rs. 50/- shall be charged by an officer subordinate to a Collector except with the permission of the Director of Settlement and Land Records.

(9) For every certified copy of records not falling under items (1) to (8)—

(i) for every sheet of paper 30x21 cms. in dimension, hand written or typed with double spacing

Paper Rs. 20/- for every sheet of paper or part thereof.

(ii) if such record be in tabular form—

Twice the rate specified in (i) above.

(10) For every true copy of a certified copy

The same fee as for a certified copy.

(11) For every authenticated translation of orders, and the reasons therefor, and of the exhibit in formal or summary enquiries under the Code—

(i) for the first 100 words or fraction of 100 words Rs. 20.00

(ii) for every subsequent 100 words or fraction of 100 words— Rs. 10.00

(12) *Cost of paper and printed form.*— In addition to the copying fees chargeable under rules 8 and 10, the applicant

shall pay charges for paper, printed form, drawing paper, tracing paper or cloth, film, tracing paper used for purpose of copying, Ammonia paper, and liquid ammonia used for blue print copy and photostate paper, Toner, etc., used for photostate copy, at the rate from time to time fixed by the Government in that behalf.

(13) *Stamp duty or Court fee payable in addition.*— Nothing in these rules shall affect the provisions of the Stamp Act,

1899 or the Court Fees Act, 1870. The stamp duty or Court fees with which an application, copy or extract made or furnished under these Acts, if chargeable, shall be in addition to the fees specified under these rules.”

By order and in the name of the Governor of Goa.

Smt. A. Menezes, Under Secretary (Revenue).

Panaji, 9th November, 1998.